

[ABSTRACT]

To realize the reduction of a manufacturing cost and the enhancement of yield by reducing the number of steps of a TFT in an electro-optical device typified by an active matrix liquid crystal display device. A semiconductor device of the present invention is characterized by including a first wiring and a second wiring formed of a first conductive film on the same insulating surface, a first semiconductor film of one conductivity type formed on the first and second wirings so as to correspond thereto, a second semiconductor film formed on an upper layer of the first semiconductor film of one conductivity type across the first wiring and the second wiring, an insulating film formed on the second semiconductor film, and a third conductive film formed on the insulating film.